IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 204 OF 2003

The Commissioner of Income Tax,
Kolhapur. Appellant

vs.

The Kagal Co-operative Bank Ltd. Respondents

Mr.B.M. Chatterjee with Mr.V.H. Kantharia i/b.
Mr.K.B. Rao for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 11th October 2004

P.C.

Heard the learned counsel for the appellant.

2. The controversy raised in the appeal stands concluded by the judgment of this Court in the case of Commissioner of Income Tax v. Ratnagiri District Central Co-operative Bank Ltd., 254 ITR 697.

3. In view thereof, it cannot be said that the impugned order suffers from any legal infirmity.

4. No substantial question of law arises.

5. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)